

IN THE ABSTRACT

**Please replace the paragraph beginning on page 38, line 2, with the following paragraph:**

**ABSTRACT**

A nonvolatile semiconductor memory device includes memory cell transistors, peripheral transistors, first post-oxidation films provided on the gate electrode of all of the memory cell transistors, second post-oxidation films provided on the gate electrode of all of the peripheral transistors, first insulating films provided on the first post-oxidation films and covering a side surface of the gate electrode of all of the memory cell transistors and second insulating films provided on the second post-oxidation films and covering a side surface of the gate electrode of all of the peripheral transistors. The first and second insulating films are harder for an oxidizing agent to pass therethrough than a silicon oxide film, and the first and second insulating films are oxidized.